

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BERKSHIRE GAS COMPANY

D.T.E. 01-56

ATTORNEY GENERAL'S SEVENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following is the Attorney General's SEVENTH SET of Information Requests in the above referenced docket to be answered according to the instructions already issued by the Attorney General.

- AG-7-1 Please provide a complete copy of the depreciation study and workpapers used to determine the depreciation accrual rates currently being used by the Company, including all of the curve analyses for each plant account along with the resulting statistics.
- AG-7-2 Please provide copies of all notes taken by Mr. Aikman during all meetings with Company employees regarding the depreciation study that he prepared in this case.
- AG-7-3 Please provide all workpapers generated by Mr. Aikman in the preparation of his depreciation study.
- AG-7-4 Please provide all of the workpapers, calculations, formulas, and assumptions used by Mr. Aikman to perform his salvage and retirement cost study in this case.
- AG-7-5 Please provide all of the workpapers, calculations, formulas, and assumptions used by Mr. Aikman to allocate the test year end balance of accumulated depreciation this case.
- AG-7-6 Please provide the Conformance Index value and all other statistics calculated for each plant account for each life band that Mr. Aikman determined in his life analysis.
- AG-7-7 Please also provide a ranking of those curves and indices from the best fit to the worst fit for each plant account / subaccount.

- AG-7-8 Please provide all studies referred to by Mr Aikman in the preparation of his testimony regarding the service life of plastic mains and services.
- AG-7-9 Referring to the 1999 D.O.T. Report, please provide the dollar amount of plant associated with plastic pipe that makes up 24% of the Company's mains mileage.
- AG-7-10 Please provide the depreciation analysis of Account 367 -- Mains by pipe composition (i.e. Plastic, Coated Steel , Cast and Wrought Iron).
- AG-7-11 Referring to the 1999 D.O.T. Report, please provide the dollar amount of plant associated with plastic pipe that makes up 44% of the Company's services.
- AG-7-12 Please provide the depreciation analysis of Account 380 -- Services by pipe composition (i.e. Plastic, Coated Steel , Cast and Wrought Iron).
- AG-7-13 Please provide the history dollar amount and feet of main replaced under the Company's cast iron main replacement program that was ordered by the Department.
- AG-7-14 Please provide the Company's most recent forecast of the dollar amount and the feet of cast iron main that it plans to replace as ordered by the Department.
- AG-7-15 Please provide the history of the dollar amount and the number of services replaced under the Company's cast iron service replacement program that was ordered by the Department.
- AG-7-16 Please provide the Company's most recent forecast of the dollar amount and the number of cast iron services that it plans to replace as ordered by the Department.
- AG-7-17 Please provide a complete and detailed description of the sleeving technique used by the Company when it inserts sleeves into mains.
- AG-7-18 Please provide a ten-year history of the dollar amount and the number of feet of mains that have been sleeved with inserts by the Company.
- AG-7-19 Please provide a complete and detailed description of the accounting methodology that the Company uses to record the costs of main sleeve inserts and the associated retirements. Please also provide three examples of such accounting.
- AG-7-20 Please provide a complete and detailed description of the sleeving technique used by the Company when it inserts sleeves into services.
- AG-7-21 Please provide a ten-year history of the dollar amount and the number of services that have been sleeved with inserts by the Company.

AG-7-22 Please provide a complete and detailed description of the accounting methodology that the Company uses to record the costs of service sleeve inserts and the associated retirements. Please also provide three examples of such accounting.

AG-7-23 Please provide all analyses and studies done by or for the Company which support its practice of necessarily replacing services 45 years old and older.

Dated: September 5, 2001.